AMENDMENTS TO THE CLAIMS

1. (Currently Amended) A method of manufacturing a magnetic film comprising the steps of:

forming a magnetic layer on a substrate;

defining a first area and a second area of the magnetic layer;

treating the first area of the magnetic layer with an ion bean beam to form a first area easy axis having a first direction while masking the second area; and

treating the second area of the magnetic layer with an ion beam in a magnetic field to form a second easy axis having a second direction while masking the first area.

- 2. (Currently Amended) The method of manufacturing a magnetic film of claim 1 wherein the magnetic layer comprises an at least one rare earth material selected at least one from the group consisting of Pt, Pd, Au, and Tb.
- 3. (Original) The method of manufacturing a magnetic film of claim 1 wherein the angle difference between the direction of the first easy axis and that of the second easy axis is from 60° to 90°.
- 4. (Currently Amended) The method of manufacturing a magnetic film of claim 1 wherein the magnetic layer comprises a <u>at least one</u> transition metal selected at least one from the group consisting of Co, Ni, and Fe.

- 5. (Currently Amended) The method of manufacturing a magnetic film of claim 1 wherein the beam comprises an at least one inert gas selected at least one from the group consisting of He, Ne, Ar, Xe, and Kr.
- 6. (Currently Amended) A method of manufacturing a magnetic film comprising the steps of:

forming a magnetic layer on a substrate;

applying an ion beam into a selected area of the magnetic layer to form a first easy axis having a first direction while masking another selected area, and applying a magnetic field to the magnetic film and applying an ion beam into the another selected area of the magnetic layer to form a second easy axis having a second direction while masking the selected area.

7. (Cancelled)

- 8. (Currently Amended) The method of manufacturing a magnetic film of claim 6 wherein the magnetic layer comprises a <u>at least one</u> transition metal selected at least one from the group consisting of Co, Ni, and Fe.
- 9. (Currently Amended) The method of manufacturing a magnetic film of claim 6 wherein the beam comprises an at least one inert gas selected at least one from the group consisting of He, Ne, Ar, Xe, and Kr.

10. (Currently Amended) A method of manufacturing a magnetic film comprising the steps of:

forming a magnetic layer on a substrate;

treating the magnetic layer with an ion beam <u>in a first area</u> to form a first easy axis having a first direction while masking a second area; and

applying a magnetic field to the magnetic film and treating the magnetic layer with an ion beam in the second area to form a second easy axis having a second direction while masking the first area.

11. (Currently Amended) The method of manufacturing a magnetic film of claim 10 wherein the magnetic layer comprises a <u>at least one</u> transition metal selected at least one from the group consisting of Co, Ni, and Fe.

12. -13. (Cancelled)

14. (Currently Amended) A method of manufacturing a magnetic film comprising the steps of:

forming a magnetic layer on a substrate;

covering the magnetic layer with a first mask opening a first area while covering a second area;

treating the first area with an ion beam to form an <u>a</u> first easy axis; rotating the magnetic layer in some degree;

covering the magnetic layer with a second mask opening a the second area while covering the first area; and

treating the second area with an ion beam to form an a second easy axis.

15. (Currently Amended) A method manufacturing a magnetic film comprising the steps of:

forming a magnetic layer on a substrate;

covering the magnetic layer with a first mask opening a first area while covering a second area;

treating the first area with an ion beam in a magnetic field to form an <u>a</u> first easy axis;

rotating the magnetic layer in some degree;

covering the magnetic layer with a second mask opening a-the second area while covering the first area; and

treating the second area with an ion beam in a magnetic field to form a second easy axis.